

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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No. 359

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 55/2020- GST/SIKKIM

Date: 27th June, 2020

NOTIFICATION

In exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (09 of 2017), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim Finance Department, No.35/2020-State Tax, dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in clause (i),—

- (i) for the words, figures and letters “29th day of June, 2020”, the words, figures and letters “30th day of August, 2020” shall be substituted;
- (ii) for the words, figures and letters “30th day of June, 2020”, the words, figures and letters “31st day of August, 2020” shall be substituted.

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**